KERNER HAUS GLOBAL SOLUTIONS PLC

INTERIM FINANCIAL STATEMENTS FOR THE
THREE MONTHS ENDED 30TH JUNE 2026

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF FINANCIAL POSITION

	Group		Company	
As at,	**30.06.2026**	**31.03.2026**	**30.06.2026**	**31.03.2026**
	Rs.	**Rs.**	**Rs.**	**Rs.**
ASSETS				
Non Current Assets				
Property, plant & equipment	215,352	227,793	215,352	227,793
Investments in subsidiaries	-	-	9,300,049	9,300,049
Deferred tax assets	10,807,141	10,807,141	8,443,951	8,443,951
Total Non Current Assets	**11,022,493**	**11,034,934**	**17,959,352**	**17,971,793**
Current Assets				
Trade and other receivables	2,244,784	1,414,233	1,905,435	1,173,536
Other current financial assets	252,864	249,916	-	-
Cash & cash equivalents	1,850,231	2,516,309	1,784,693	2,446,523
Total Current Assets	**4,347,879**	**4,180,459**	**3,690,129**	**3,620,059**
TOTAL ASSETS	**15,370,372**	**15,215,393**	**21,649,481**	**21,591,852**
EQUITY AND LIABILTIES				
Equity				
Stated Capital	30,358,500	30,358,500	30,358,500	30,358,500
Other Components of Equity	-	-	-	-
Accumulated loss	(68,319,374)	(65,744,641)	(66,873,497)	(64,474,983)
Total Equity Attributable to the Owners of the Company	**(37,960,874)**	**(35,386,141)**	**(36,514,997)**	**(34,116,483)**
Non Controlling Interest	1,754,430	1,804,134		-
Total Equity	**(36,206,444)**	**(33,582,007)**	**(36,514,997)**	**(34,116,483)**
Non Current Liabilties				
Loans & Borrowings	10,541,671	10,291,669	10,541,671	10,291,669
Total Non Current Liabilities	**10,541,671**	**10,291,669**	**10,541,671**	**10,291,669**
Current Liabilties				
Trade & other payables	7,347,766	4,818,402	8,982,437	6,594,112
Other loans and borrowings	33,306,012	33,306,012	33,190,061	33,190,061
Dues to related companies	381,368	381,317	5,450,310	5,632,495
Bank Overdraft	-	-	-	-
Total Current Liabilties	**41,035,146**	**38,505,731**	**47,622,808**	**45,416,668**
TOTAL LIABILITIES	**51,576,817**	**48,797,400**	**58,164,479**	**55,708,337**
TOTAL EQUITY AND LIABILITIES	**15,370,372**	**15,215,393**	**21,649,481**	**21,591,852**
Net Asset Value Per Share	(0.9)	(0.8)	(0.9)	(0.8)

Above figures are provisional and subject to audit.

These figures are in compliance with the requirements of Companies Act No. 07 of 2007.

Sgd
.....
Maheshika Bandara
Chief Financial Officer

The Board of Directors are responsible for the preparation and presentation of these Financial Statements.
Approved & Signed for and on behalf of the Board of Directors of Kerner Haus Global Solutions PLC by,

Sgd
.....
Indrajith Fernando
Director

Sgd
.....
Jason Yatawara
Director

Date: 11 August 2026

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF PROFIT AND OTHER COMPREHENSIVE INCOME

	Group			Company		
Three Months Ended 30th June	**2026**	**2025**	**Change**	**2026**	**2025**	**Change**
	Rs.	**Rs.**	**%**	**Rs.**	**Rs.**	**%**
Revenue	4,041,776	-	100%	3,945,026	-	100%
Direct Operating Expenses	(216,000)	-	100%	(216,000)	-	100%
Gross Profit/ (Loss)	**3,825,776**	**-**	**100%**	**3,729,026**	**-**	**100%**
Other Income	2,948	-	100%	-	-	-
Administrative Expenses	(6,125,147)	(986,691)	521%	(5,810,223)	(588,764)	887%
Results from Operating Activities	**(2,296,423)**	**(986,691)**	**133%**	**(2,081,197)**	**(588,764)**	**253%**
Finance Expenses	(329,917)	(80,110)	312%	(317,317)	(67,315)	371%
Finance Income	1,902	92	1967%	-	-	-
Net Finance Income/ (Expenses)	**(328,015)**	**(80,018)**	**310%**	**(317,317)**	**(67,315)**	**371%**
Profit/(Loss) before Income Taxation	(2,624,438)	(1,066,709)	146%	(2,398,514)	(656,079)	266%
Income Tax Expenses	-	-	-	-	-	-
Profit /(Loss) After Income Taxation	**(2,624,438)**	**(1,066,709)**	**146%**	**(2,398,514)**	**(656,079)**	**266%**
Other Comprehensive Income						
Net change in fair value of available-for-sale financial assets	-	-	-	-	-	-
Other Comprehensive Income /(Expense) for the period	**-**	**-**	**-**		**-**	**-**
Total Comprehensive Income /(Expense) for the period	**(2,624,438)**	**(1,066,709)**	146%	**(2,398,514)**	**(656,079)**	266%
Profit/Loss attributable to:						
Equity holders of the parent	(2,574,733)	(1,003,685)		(2,398,514)	(656,079)	
Non controlling Interest	(49,705)	(63,024)		-	-	
	(2,624,438)	**(1,066,709)**		**(2,398,514)**	**(656,079)**	
Total Comprehensive Income/ (Expense) attributable to:						
Equity holders of the parent	(2,574,733)	(1,003,685)		(2,398,514)	(656,079)	
Non controlling Interest	(49,705)	(63,024)		-	-	
	(2,624,438)	**(1,066,709)**		**(2,398,514)**	**(656,079)**	
Loss per share .	**(0.06)**	**(0.02)**		**(0.06)**	**(0.02)**	

Above figures are provisional and subject to audit.

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF CHANGES IN EQUITY

For the 3 months Ended 30th June 2026

Group	**Stated Capital Rs.**	**Accumulated Losses Rs.**	**Non Controlling Interest Rs.**	**Total Rs.**
Balance as at 01/04/2025	**30,358,500**	**(69,598,547)**	**1,921,398**	**(37,318,650)**
Profit/(Loss) for the period	-	(1,003,685)	(63,024)	(1,066,709)
Other Comprehensive Income /(Expense) for the year	-	-	-	-
Total Other Comprehensive Income /(Expense) for the year	**-**	**(1,003,685)**	**(63,024)**	**(1,066,709)**
Balance as at 30/06/2025	**30,358,500**	**(70,602,232)**	**1,858,374**	**(38,385,359)**
Balance as at 01/04/2026	**30,358,500**	**(65,744,641)**	**1,804,134**	**(33,582,007)**
Profit/(Loss) for the period	-	(2,574,733)	(49,705)	(2,624,438)
Other Comprehensive Income /(Expense) for the year	-	-	-	-
Investments by NCI	-	-	-	-
Total Other Comprehensive Income /(Expense) for the year	**-**	**(2,574,733)**	**(49,705)**	**(2,624,438)**
Balance as at 30/06/2026	**30,358,500**	**(68,319,374)**	**1,754,430**	**(36,206,444)**

Company	**Stated Capital Rs.**	**Accumulated Losses Rs.**	**Total Rs.**
Balance as at 01/04/2025	**30,358,500**	**(67,596,573)**	**(37,238,073)**
Profit/(Loss) for the period	-	(656,079)	(656,079)
Other Comprehensive Income /(Expense) for the year	-	-	-
Total Other Comprehensive Income /(Expense) for the year	**-**	**(656,079)**	**(656,079)**
Balance as at 30/06/2025	**30,358,500**	**(68,252,652)**	**(37,894,152)**
Balance as at 01/04/2026	**30,358,500**	**(64,474,983)**	**(34,116,483)**
Profit/(Loss) for the period	-	(2,398,514)	(2,398,514)
Other Comprehensive Income /(Expense) for the year	-	-	-
Total Other Comprehensive Income /(Expense) for the year	**-**	**(2,398,514)**	**(2,398,514)**
Balance as at 30/06/2026	**30,358,500**	**(66,873,497)**	**(36,514,997)**

KERNER HAUS GLOBAL SOLUTIONS PLC
STATEMENT OF CASH FLOWS

For the Three Months Ended 30th June	Group		Company	
	2026	2025	2026	2025
	Rs.	Rs.	Rs.	Rs.
Cash Flow From Operating Activities				
Net Profit/(Loss) Before Taxation And Extraordinary Items	(2,624,438)	(1,066,709)	(2,398,514)	(656,079)
Adjustment for				
Depreciation	12,441	7,743	12,441	7,743
Interest Cost	329,917	80,110	317,317	67,315
Interest Income	(1,902)	(92)	-	-
Operating Profit/(Loss) Before Working Capital Changes	**(2,283,982)**	**(978,948)**	**(2,068,756)**	**(581,021)**
Working Capital Adjustment				
(Increase) / Decrease in Trade and Other Receivables	(833,498)	(162,127)	(731,899)	182,786
Increase /(Decrease) in Trade and Other Payables	2,529,363	(14,532)	2,388,326	(386,600)
(Increase) / Decrease in Other Accounts Payable	51	1,224,018	(182,185)	843,150
Cash Generated From Operations	(588,061)	68,411	(594,515)	58,315
Income Tax Paid	-	-	-	-
Interest Paid	(79,915)	(80,110)	(67,315)	(67,315)
WHT Paid	-	-	-	-
Net Cash Flows From Operating Activities	**(667,976)**	**(11,699)**	**(661,830)**	**(9,000)**
Cash Flow From Investing Activities				
Interest Income	1,902	92	-	-
Net Cash Flow from Investing Activities	**1,902**	**92**	**-**	**-**
Cash Flow From Financing Activities				
Loans	-	-	-	-
Net Cash Flows From Financing Activities	**-**	**-**	**-**	**-**
Net Increase/(Decrease) In Cash and Cash Equivalents	(666,074)	(11,607)	(661,830)	(9,000)
Cash and Cash Equivalents at the Beginning of the Year	2,516,309	149,579	2,446,523	131,834
Cash and Cash Equivalents at the End of the Year (Note A)	**1,850,231**	**137,972**	**1,784,693**	**122,834**
Note A - Cash and Cash Equivalents				
Favourable Balances				
Cash in hand and at Bank	1,850,231	143,040	1,784,693	122,834
Unfavourable Balances				
Bank Overdraft	-	(5,068)	-	-
	1,850,231	**137,972**	**1,784,693**	**122,834**

KERNER HAUS GLOBAL SOLUTIONS PLC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE 3 MONTHS ENDED 30 JUNE 2026

1 The Interim Financial Statements of the Company are unaudited and have been prepared in accordance with Sri Lanka Accounting Standards (SLFRS/LKAS) and are in compliance with Sri Lanka Accounting Standard 34 - Interim Financial Reporting.

2 The Interim Financial Statements of the Company have been prepared on the basis of the same accounting policies and methods applied for the previous year.

3 The presentation and classification of figures for the corresponding period of the previous year have been re-arranged and adjusted, where relevant, for better presentation and to be comparable with those of the current period.

4 There are no contingent liabilities of material nature.

5 The current period revenue is property management fee.

6 Related Party Transactions

For the Quarter Ended 30th June 2026

Related Parties	Relationship	Nature of the transaction	2026/2027		2025/2026	
			Group	Company	Group	Company
			Rs.	Rs.	Rs.	Rs.
VKM Services (Pvt) Ltd	Related Company		526,826	526,826	-	-
Kerner Haus 1705 (Pvt) Ltd	Related Company	Revenue - Property Management Fee	3,168,000	3,168,000	-	-
2808 Holdings (Pvt) Ltd	Related Company		250,200	250,200	-	-
Lanka Shared Services (Pvt) Ltd	Related Company	Revenue - Management Fees	96,750	-	-	-
Lanka Shared Services (Pvt) Ltd	Related Company	Business process outsourcing services obtained	720,000	540,000	-	-
Ekta Global Pte Ltd	Parent company	Interest accrued on Loan 1 and Loan 2	250,002	250,002	-	-

Further the company entered into two separate property management agreements with its related entity 2808 Holding (Pvt) Ltd to manage it's two leased properties situated in T B Jayah Mawatha and Hyde Park Corner in Colombo for the quarter ended 30th June 2026.

7 Share-Split

At the EGM held on 8th April 2026 it was approved that Every existing Ordinary Voting Share (01 Ordinary Voting Share) to be subdivided into seventy (70) Ordinary Voting Shares. The Subdivision was based on the shareholding as at 10th April 2026, which was the date of entitlement/record date. Accordingly Number of Ordinary Voting shares after the subdivision is 42,011,900.

Number of Ordinary Shares prior to Sub-Division	600,170
Number of Ordinary Shares after the Sub-Division	42,011,900

8 Right Issue

The Board of Directors resolved on 1 June 2026 to increase the Stated Capital of the Company by way of a Rights Issue of up to 10,502,975 Ordinary Voting Shares, in the proportion of One (01) New Ordinary Voting Share for every Four (04) existing Ordinary Voting Shares held as at the Date of Entitlement, at a consideration of Rs. 40/- per share, amounting to Rs. 420,119,000/- if fully subscribed. This was announced to the Colombo Stock Exchange on 2 June 2026.

The Rights Issue remains subject to the approval in principle of the Colombo Stock Exchange for the issue and listing of the shares, and to shareholder approval at a General Meeting. Neither approval had been obtained as at 30 June 2026 or as at the date of these Interim Financial Statements.
Accordingly, no effect has been given to the proposed Rights Issue in these Interim Financial Statements. The Stated Capital of the Company as at 30 June 2026 remains Rs. 30,358,500/-, represented by 42,011,900 Ordinary Voting Shares, and there is no impact on earnings per share or net asset Value per share for the period.

9 Events after the reporting period

There are no material events, which have occurred subsequent to the period where adjustments are necessary.

10 Market Price per Share

Period Ended	30.06.2026		30.06.2025	
	Rs.		Rs.	
Last traded	37.00		280.00	*
Closing	37.00		280.00	*
Highest	4,400.00	*	324.00	*
Lowest	34.50		221.00	*

*Share price marked in asterix is prior to sub-division

11 Stated Capital

Stated Capital is represented by number of shares in issue as given below. The increase in number of shares is due to sub-division.

As at	30.06.2026	30.06.2025
Number of Ordinary Shares	42,011,900	600,170

KERNER HAUS GLOBAL SOLUTIONS PLC
SHAREHOLDING INFORMATION
FOR THE THREE MONTHS ENDED 30TH JUNE 2026

12 Top 20 Shareholders as at 30th June 2026

		No of Shares	%
1	EKTA GLOBAL PTE LTD	26,728,800	63.62%
2	SIR CHITTAMPALAM A GARDINER TRUST	1,948,800	4.64%
3	CYRIL GARDINER (PRIVATE) LIMITED	1,822,800	4.34%
4	RENAISSANCE CAPITAL INVESTMENTS LIMITED	796,110	1.89%
5	MR. D.P. NAVARATNAM	555,184	1.32%
6	MS. P.R. CANAGARATNA	474,586	1.13%
7	MRS. A.M. DE ALWIS	474,000	1.13%
8	MR. G.T. FAZLEABAS	385,700	0.92%
9	MRS. C.A.D.S. WOODWARD	350,000	0.83%
10	DR. M.T.Z. AHAMED	295,631	0.70%
11	BANSEI SECURITIES CAPITAL (PVT) LTD/M.A.U. GNANATILAKE	259,000	0.62%
12	MR. P. VARATHARAJA	210,819	0.50%
13	THE PUBLIC AS EXECUTOR OF THE ESTATE OF LATE MR D S KAHAWITA	200,900	0.48%
14	MR L.L.R. MARROW	182,700	0.43%
15	NIKAN (PVT) LTD	154,700	0.37%
16	T R L HOLDINGS (PVT) LIMITED	143,500	0.34%
17	MR. A.A.J. FERNANDO	140,000	0.33%
18	MR. T. AMIRTHALINGAM	134,679	0.32%
19	MISS. M.Z.F. SHAFRINA	128,479	0.31%
20	MRS. M.I. EMMANUEL	126,000	0.30%
	Shares held by top 20 shareholders	**35,512,388**	**84.53%**
	Balance shares	6,499,512	15.47%
	Total	**42,011,900**	**100.00%**

13 Public Holding

Shares held by public as at 30th June 2026

	No of Shares	%	No of Shareholders
Shares held by the public	11,508,420	27.39%	1309
Shares held by the others	30,503,480	72.61%	5
	42,011,900	**100.00%**	**1314**

The Float Adjusted Market Capitalization as at 30th June 2026 – **Rs. 425,811,540.00**

The Company complies with Option 5 of the Listing Rules 7.13.1 (a) on minimum public holding requirements.
(Transferred to Main Board w.e.f. 15th of April 2026)

14 Directors' & CEO's Shareholding as at 30th June 2026

	No of Shares
S. E. C. Gardiner	Nil
N. D. S. Cooke	Nil
W. M. A. I. Fernando	Nil
D. S. Weerakkody	Nil
D. K. Herath	Nil
S. D. Arseculeratne	Nil
J. T. Yatawara	Nil
D. L. M. S. Chandrasekera	Nil
D. L. Jayawardana - CEO	Nil

Corporate Information

Name of the Company

Kerner Haus Global Solutions PLC

Legal form
Public company with limited liability.
Incorporated as a public company in Sri Lanka on 29th June 1958 and re-registered under the Companies Act No. 07 of 2007 on 22nd October 2007.

Registered office

No.111, T.B. Jayah Mawatha, Colombo 10.
Email: admin@kernerhaus.lk
Website: kernerhaus.lk

Company registration number

PQ 150

Tax payer Identification Number

124003636

Bankers

Commercial Bank of Ceylon PLC
Hatton National Bank PLC
Nations Trust Bank PLC

Auditors

Jayasinghe & Company
Chartered Accountants
94, 12 2nd Lane, Colombo 05

Registrars
Central Depository Systems (Pvt) Limited
Ground Floor, M&M Center
341/5, Kotte Road, Rajagiriya, Sri Lanka.

Company Secretaries
W.G. Waruni Shironika
No.111, T B Jayah Mawatha, Colombo 10.

Chief Executive Officer (w.e.f. 01.04.2026)
Damitha Jayawardana

Directorate
Sanjeev Gardiner (Independent Non-Executive Director)
Dinesh Weerakkody (Independent Non-Executive Director)
Indrajith Fernando (Independent Non-Executive Director)
Sarrani Arseculeratne (Independent Non-Executive Director)
Sandamali Chandrasekera (Independent Non-Executive Director)
Nirmal de Soysa Cooke (Non-Executive Director)
Dinusha Herath (Non-Executive Director)
Jason Yatawara (Non-Executive Director)